

105TH CONGRESS  
2D SESSION

# H. R. 3275

To amend the Internal Revenue Code of 1986 to exempt auxiliary power units from the excise tax imposed on heavy trucks.

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 25, 1998

Mr. PETRI (for himself and Mr. BOSWELL) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exempt auxiliary power units from the excise tax imposed on heavy trucks.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. EXEMPTION FOR AUXILIARY POWER UNITS**  
4                       **FROM EXCISE TAX IMPOSED ON HEAVY**  
5                       **TRUCKS.**

6       (a) IN GENERAL.—Section 4053 of the Internal Rev-  
7       enue Code of 1986 is amended by adding at the end the  
8       following new paragraph:

9               “(8) AUXILIARY POWER UNITS.—Any article  
10       designed—

1           “(A) to be mounted on an automobile  
2           truck chassis or truck trailer or semitrailer  
3           chassis, and

4           “(B) to be used as a power unit for a pur-  
5           pose other than providing transportation for  
6           such automobile truck chassis or truck trailer  
7           or semitrailer chassis.”

8           (b) EFFECTIVE DATE.—The amendment made by  
9           subsection (a) shall apply to sales made after December  
10          31, 1998.

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